CONCEPTION on Improvement of Services Rendered to Taxpayers by Tax Authorities (2011-2015)
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1. Introduction

In order to provide the fulfillment of obligations imposed on tax authorities of the Republic of Azerbaijan, including carrying out of wide activities on informing taxpayers, enlightenment and propaganda, there was started the functional re-organization of the Ministry of Taxes, and in order to organize relations with taxpayers, render them necessary services and coordinate all the mentioned matters, in 2002 Taxpayer Service Divisions in local tax authorities and Taxpayer Service Department in the central apparatus of the Ministry were established.

With the purpose of effective organization of the activities on taxpayer service structures, improvement of the existing methodical base, there were prepared necessary normative documents. In the beginning of 2003 with the participation of USA State Treasury consultants “The Conception on Taxpayer Service” was prepared. The Conception reflected the whole spectrum of services rendered to taxpayers and determined the following main directions of work to be done by the tax authorities in this sphere in the next few years:

- Taxpayer awareness
- Realization of enlightenment aimed activities
- Application of tax propaganda, appeals and advertisements
- Preparation of different printing materials on taxes
- Provision of taxpayers with declaration forms, different normative-legal and other documents of an informative nature

During the past period along with the realization of activities in this direction there were prepared and carried out new projects in relation to assistance to the development of entrepreneurship and rendering services to taxpayers, and approved the following normative acts, which are legal base for a durable development of the tax system, including taxpayer service sphere:


The most important document that particularly stimulated the development of taxpayer service sphere was the “State Program on improvement of tax administration in the Republic of Azerbaijan (2005-2007)” approved by the Order of the President of the Republic of Azerbaijan № 992, dated September 12, 2005.

According to the State Program, the international experience on taxpayer service was studied, and range of proposals and projects was prepared and realized.

On the base of 195 Telephone Information Service covering Baku city, there was established a modern call centre that covered all regions of the republic, and after enlargement of service functions and coverage area, there was created an opportunity for a direct appeal to 195 Call Centre by taxpayers from all regions of the republic.

With the purpose of development of the voluntary tax payment system and forming a favorable business environment, 16 computer terminals, which were provided with modern equipment and high speed internet access, were established and given to the use of taxpayers, first of all in towns and districts without a tax authority.

In order to carry out an effective training of tax matters, there were established 54 methodical cabinets in the secondary schools of the country.

The appearance of the web site of the Ministry of Taxes was changed and presented to users in a new design. Easy navigation, introduction of new sections and placement of information in three languages — Azerbaijani, English and Russian were provided in the new version of the web site.

Such opportunities, as making complaints to a higher tax authority (official) and presenting proposals on improvement of tax legislation and administration via the web site of the Ministry of Taxes were presented.

In order to consider taxpayers’ complaints on decisions of tax authorities (acts), as well as on activities (inactivity) of tax authority officials out of court (before courts), there was established Tax Appeals Board within the Ministry of Taxes.

One of the important steps made in the direction of enlargement of services rendered to taxpayers, is the application e-declaration system, for the first time
in our republic, starting from the beginning of 2007 and creation of Internet Tax Department - e-taxes.gov.az in order to provide submission of tax returns in an electronic form.

There was started the registration of entrepreneurial activity subjects according to the “one-stop shop” (single registration authority) principle.

The development of taxpayer service in the near future and directions of projects carried out in relation to this, are reflected in this Conception, which is prepared by considering the present requirements.
The Conception intends the development of taxpayer service sphere, enlargement of the coverage area of rendered services and increasing the quality and application of new functional administration forms in this sphere in the new period. The purpose is to develop the process of voluntary compliance with the tax legislation basing on partnership and cooperation and using modern information technologies, where the main aims are the following:

- Enlargement of application of electronic services, giving mass character to the use of e-services;
- Improvement of tax declarations, simplification of their compilation;
- Simplification of tax payment process, application of electronic payments;
- Organization of periodic measures for timely payment of taxes and preventing the increase of tax debts;
- Improvement of tax appeal system;
- Improvement of forms and methods of taxpayer service;
- Improvement of professional level of employees working in the sphere of taxpayer service.

E-services

Enlargement of the spectrum of electronic services rendered to taxpayers, giving mass character to the use of e-services are some of the most actual tasks of the present period. Here, the main purpose is to limit the perspective forms of live (physical) contact with taxpayers and achieve the enlargement of application of electronic services rendered to taxpayers by tax authorities, by using modern information technologies in this sphere.

The Ministry of Taxes successfully started application of electronic services, after the launch of Automated Tax Information System (AVIS) in 2006, the internal document flow and report-information system fully managed electronically, the Internet Tax Department was created, and there was started dispatch of declarations in an electronic form and wider render of electronic services to taxpayers. Now over 90 percent of active taxpayers are connected to the electronic document exchange with tax authorities. Along with application of e-declaration, VAT deposit account, e-exchange with banks, the application of electronic invoices are also carried out via Internet Tax Department starting from 2010.

At the web site of the ministry, taxpayers can get responses to the questions
they asked in a short time, directly appeal to the “Connection with the minister of taxes” section on a specific issue, can get forms of documents on normative acts on taxes, on declarations and register of taxpayers.

Along with the mentioned above, limitation of live contact forms with taxpayers and rendering electronic services should cover more spheres of the tax system. Taking mass character of submission of these declarations in an electronic form, correspondence with taxpayers, creation of an opportunity to pay taxes via electronic means may cover the control issues by the tax authorities over the activity of taxpayers. These works should be carried out gradually, by stages, be effective and create opportunities to decrease time and other resources spent on fulfillment of obligations of taxpayers and tax authorities.

Services rendered to taxpayers were set in current, daily, primary connection and reception forms in the territorial tax authorities, and in general, analysis and coordination forms in the Ministry of Taxes. Considering recent establishment of regional taxpayer service terminals and increase of their number in the near future, there should be paid a special attention to enlargement of the level of services rendered to taxpayers by these terminals.

Future enlargement of the activities of taxpayer service terminals, their function, and spectrum of the rendered services should create a condition for wider applications by the taxpayers to terminals, and more efficient organization of the service.
Along with services rendered to entrepreneurs, within the frame of “electronic government” project carried out in our republic, it is possible for people to use different electronic services of state authorities via these terminals.

Possible directions of activity of taxpayer service terminals

- **Issues On Recruitment In State Authorities**
- **Acceptance Of E-Documents**
- **Tax Services**
  - E-Returns
  - E-Data On Tax Debts
  - E-Data On Tax Legislation
  - Tax Payments
  - Workshops
  - Trainings
- **Services On Entrepreneurship**
  - Workshops (Starting Business)
  - Professional Trainings (Accountancy, Marketing)
  - E-Information
  - E-Applications
- **Communication, insurance and public utilities**
  - E-Information
  - E-Payments
Telephone Information Service (TIS)

“195” call centre of the Ministry of Taxes started operating since 2003 covering Baku city, and in 2006, by covering the whole republic, became one of the most applied by taxpayers addresses. During the last 3 years, the average number of applied to the TIS has been increased by 84000 persons on average. One of the latest innovations in this service sphere is the automated dispatch of data to taxpayers.

The international experience was studied, technical assignment on organization of dispatch of voice messages to taxpayers was given, a new software was designed in order to send messages and get information on the results of the sent messages, and necessary additions were made to the menu in the “Search&Report” information system and in the “Service” subsystem of AVIS, to prepare the list of the taxpayer to whom the messages will be sent. For the first time, in November 13, 2009 the messages system was launched and their dispatch is carried out on necessity. During January-May 2010, the “195” call centre provided the 5 times dispatch of voice messages to 33 605 taxpayers on their tax debts.

Now there is carried out a work on establishment of a united call centre with a single prefix, by integrating “195” telephone information service with call centres of other state authorities with the purpose of obtaining by entrepreneurs and citizens information from one source, without a time loss, on business registration, licensing, accounting, taxes, dues, customs registration, social and other obligatory payments, labour legislation, social protection, pension provision and etc.. Starting from July 1, 2009 the Ministry of Economic Development has joined the “195” call centre (195-2). According to “State Program on development of communication and information technologies in the Republic of Azerbaijan in 2010-2012” (Electronic Azerbaijan) approved by the Order of the President of the Republic of Azerbaijan 1056, dated August 11th, 2010, the establishment of the “Universal call centre in the sphere of entrepreneurial activity” was also charged to the Ministry of Taxes, Ministry of Economic Development and other relevant state authorities. Proposals on the organization of the “Universal call centre in the sphere of entrepreneurial activity”, provision of systematic and consistent works in this sphere were prepared and provided to the government of the republic.
Possible scheme of a universal call centre on appeals of citizens in the Republic of Azerbaijan

Enlargement of electronic services rendered to taxpayers by the Ministry of Taxes, as well as application of e-declarations, issues like VAT deposit accounts, e-exchange with banks increased the number of appeals to 195 and majority of these questions were responded by redirecting to AVIS (technical assistance 195-1-2). Considering rise of applications related to e-services in accordance with the application of electronic invoices, it is proposed to carry out their answer and clarification of technical problems directly via AVIS. Generally, considering enlargement of the spectrum of services rendered by TIS and development of electronic services, it is necessary to increase the level of opportunities to use AVIS.
In order to provide the increase of efficiency of the activity of the call centre, more attention should be paid to the following issues:

- increase the professional level of TIS employees, organization of special trainings for them,
- creation of a question-answer base in order to give responses to the entered questions in a single and flexible form, provision of registration of difficult questions and answer to the applied persons in the form of feedbacks,
- systematization of sending automatic and addressed voice data e-mails to taxpayers and, increasing the efficiency coefficient, application of dispatch of written messages (sms) to mobile phones,
- organization of statistic register of calls, received from regions (different towns and districts) and mobile operators, and carry out analysis in this direction,
- enlargement of works on informing population on opportunities of direct and free calls from all regions of the country.

The following actions should be taken in order to provide the enlargement of the application spectrum of automatic dispatch to taxpayers of data (messages) via TIS from the point of acceleration of this process and increase the efficiency:

- removal of disparities in telephone numbers by tax authorities in register data of all taxpayers,
- making necessary changes in register data of taxpayers regularly,
- addition of a special column in order to show e-mails and active telephone numbers of taxpayers in tax returns.
Improvement of tax returns, simplification of tax payments

During the last years in relation to improvement of tax returns there was carried out consistent work, the forms of tax returns were changed, their capacity was enlarged and the number of information lines was increased.

There was improved the process of submission of declarations to a tax authority, and created an opportunity for taxpayers to submit declarations directly via electronic carriers. Within the frame of development of the tax system, the improvement of tax declarations and simplification of their composition is regularly carried out. In majority of developed countries different declaration forms, from simple to the complex ones are applied according to the status, type and amount of income, so the necessity and importance of study of this experience should be considered.

Against the background of the enlargement of electronic services rendered to taxpayers, reducing the time spent on fulfillment of tax obligations, improvement and simplification of tax payment process is one of important factors that positively affect entrepreneurial activity and budget receipts. This creates an opportunity for minimizing the percentage calculated on taxes for late payment and thus, to decrease the financial loss of taxpayers.

In majority of countries in order to simplify the tax payment, there is given a strict attention to the use of technological means. If used correctly, electronic payment systems fasten the process, improve data collection and decrease the level of errors. For example, in the USA during 2009, the level of errors in electronic declarations was 1%; in paper form was 20%.

Taxpayers should completely rely on payment systems, at the same time, there should exist laws on protection of information secrecy and application of electronic signature. Electronic payment can be carried out in different ways, including payment via internet. At the present stage there should be given preference to realization of payments by taxpayers via acception stalls that are considered less risky.

In the international experience the indicator of time spent on fulfillment of tax obligations consists of time spent on preparation and submission of tax returns and payment (or withholding at the source of payment) on three main type of taxes – profit tax (corporate income), VAT (or tax from sales), and taxes from wages (including taxes from salaries and social deductions). The analysis of World Bank the Doing Business group on the calculation of time spent on fulfillment of these obligations and next three activities - “preparation of tax returns”,
“submission” and “payment of taxes”, showed that in the major economies of the world (G8) are averagely spent 219 hours on fulfillment of tax liabilities, which is 67 hours less than the average indicator throughout the world. The average indicator on 30 member countries of OECD is 212 hours. In 2009, this indicator for Azerbaijan was 376, 223 for Turkey, 271 for Kazakhstan, 320 for Russian Federation, 387 for Georgia and 736 for Ukraine.

The experience of making VAT payments through Internet Tax Department in an electronic way shows that organization of payment to the budget of other taxes electronically or in any other form of automatic payment, would create an opportunity to reduce the time spent on fulfillment of liabilities and intensification of budget entries. There is a necessity to realize certain improvements with the purpose to decrease the time spent on “Preparation of tax returns”.

Considering the mentioned above, it is necessary to carry out the following work in the near future, in order to decrease time spent by taxpayers on fulfillment of tax liabilities, carry out some extra projects for improvement of tax returns, simplify tax payments, and at the same time, develop the tax administration, decrease the corruption risks and provide transparency:

- simplification and universalization of tax returns,
- popularization of submission of other necessary documents related to the activity of taxpayer along with declarations, via electronic carriers,
- automatization of processes on acception and processing of declarations, determination of tax evasion risk in declarations,
- organization of electronic payment system of taxes and other budget payments by taxpayers.
Preventive measures on minimizing and emergence of tax debts

Considering negative effects of non-time payment of taxes to the budget established by the legislation, and spending considerable time and resources to the enforcement processes carried out by tax authorities, the increase of the level of voluntary compliance has a special importance.

In order to minimize tax debts and reach success on their prevention, it is necessary to provide taxpayers with concrete legal, methodical and technical assistance along with their general information and enlightenment.

According to this Conception, the measures related to increase of the coefficient of timely fulfillment of tax liabilities by taxpayers, decrease of risks of emergence of tax debt, consist of the following:

- Analysis of the dynamics of tax debts on different periods and taxes, determination of reasons of emergence of these debts,
- Minimizing debts of taxpayers, carrying out practical activities in order to prevent such debts,
- Operative submission of data on tax debts, emerged on taxpayers and their payment,
- Preparation and distribution of special information on taxpayers, who failed to pay their debts and punitive measurements carried out against them.
Tax appeal system

Out of court settlement system of either complaints or argues related to taxes is one of the most important aspects of providing compliance with tax legislation, both by taxpayers and tax authorities.

In many developed countries out of court (before court) settlement of appeals or argues related to taxes is usually carried out by the appeal system working at tax administrations.

Due to not-existence of specialized tax courts in our republic, settlement of all tax argues in economic courts, causes time loss and expenditure of other resources both for taxpayers, and for tax authorities.

Creation of a more perfect appeal system for taxpayers was foreseen by the “State Program on improvement of tax administration in the Republic of Azerbaijan (2005-2007)”, the experience of developed countries was studied during the past period and the Tax Appeal Board of the Ministry of Taxes was founded. With the purpose of a thorough protection of taxpayers rights, improvement of work on consideration of complaints, there were approved the Regulations on Tax Appeal Board of the Ministry of Taxes, the structure of the Tax Appeal Board was enlarged and the permanent secretariat was created.

By creating such system, the Ministry of Taxes carries out a centralized collection of entered complaints in a single structure, strengthening the control over their consideration in an order, determined by the legislation, reflecting the position of a tax authority basing on a single approach method.

At the Tax Appeal Board, the complaints of taxpayers who are not satisfied with decisions, written answers related to complaints or appeals examined by functional departments of Central Apparatus of the Ministry of Taxes (excluding applications related to offences on corruption and others from this aspect) are considered.

With the purpose of examination of discontents and complaints of taxpayers on disputable questions in relation to desk audit through Baku city, there operates an Appeal division.

In order to improve the tax appeal system constantly it is proposed:

- the provision of efficiency and transparency in consideration of appeals,
- the realization of purposeful works in the direction of informing of community on the activity.

Advantages of a perfect tax appeal system and expected results:
• provision of objective character in consideration of complaints received from taxpayers
• increase of trust and faith of taxpayers on tax authorities
• increase of responsibility of tax authority employees for objective and correct on-site and desk audits
• strengthening the partnership between a tax authority and a taxpayer.

Improvement of organization of taxpayer service

When talking about efficient organization of taxpayer service, it mentions the determination of the spectrum of rendered services to taxpayers, criteria of rendering these services, standards on each case (service) and complying with it.

Consistence of enforced collection process by tax authorities from a several stages, application of lots of material-technical and human resources to this work, and non-reflection of debt amounts in the actually determined time frames, makes it necessary to develop the process of voluntary compliance constantly.

Development of the process of voluntary compliance, in its turn requires determination of the level of compliance with tax legislation by taxpayers and conducting special measures among certain level groups.

Taxpayers are divided to the following groups in relation to the level of compliance with (obedience) tax legislation:

Taxpayers -
• complying,
• partially complying,
• not complying, with the tax legislation.

Taxpayers complying with the tax legislation besides for being disciplined, generally complete their tax obligations in time, submit reports and other necessary data and are inclined to master changes occurred in the tax system. There do not occur any problems in dispatch of data, application of innovations to this group of payers, whose relations with tax authorities, base on a healthy cooperation.

The most notable group is the group of taxpayers who partially comply with tax legislation. Work with this group of payers is considered important because
there are opportunities to enter them to the first group (complying with tax legislation) and it is directly related to the efficiency of the work carried out with them. Foreseen measures for this group mostly have a preventive character. In order to increase the level of voluntary compliance of these taxpayers and stimulate this work, along with addressed informing and tax enlightenment, it is proposed to show them specific tax services, legal, methodical and technical assistance in the sphere of compliance with the laws.

This time it is necessary to analyze the debts of legal entities and physical persons, acting in the state and private sector, industry, production and other spheres, research of the scope and reasons of non-payment, and also to determine small debt amounts, liquidate such debts of taxpayers and prevent their emergence in the future, besides for enlightenment, render them as a group or personally, advise and active assistance in an order determined by the legislation.

The third group – are the taxpayers who do not obey the tax legislation and work with this group in the mentioned above directions, does not give any efficiency. The undisciplined character of these taxpayers does not come from the lack of information, but from the purpose to willingly evade from the payment of taxes. In order to prevent such cases, it is necessary to toughen the legislation for those who are not complying with tax discipline, including the process of enforced collection of tax debts.

Another direction of showing taxpayers purposeful services is the system of application of directional information mechanisms, by classifying them into segments and groups. When informing large and middle enterprises — taxpayers, there are usually used electronic correspondence, internet page of the Ministry of Taxes and opportunities of mass media and the distribution of brochures, booklets and other printing materials are more preferable, while informing of small enterprises and personal entrepreneurs opportunities of “195” TIS and mass media are used more frequently. Generally, there should be paid more attention to the addressed delivery of information.

One of the important factors that increase the efficiency of organization of taxpayer service is the determination of single standards of the spectrum of rendered services, criteria of their rendering on each case (service) and compliance with these determined standards by all tax authorities. Single standards on service cover any relation between a tax authority and taxpayer, responses to applications, documentation and official register services, except of audit-control, obligatory collection of tax debts processes.

Rendering services to taxpayers in accordance with single standards are carried out in multifunctional service and operation rooms established in the buildings of tax authority. This time taxpayer enters the operating room and the necessary for him services are rendered here. There are also comfortable conditions for
him to wait and receive information. As necessary services for taxpayers are provided in these service rooms, a taxpayer does not enter other rooms or levels of a tax authority.

Application of single taxpayer service standards in tax authorities, service and operating rooms of tax authority buildings, and also at taxpayer service terminals, will cause increase of quality and efficiency of services rendered to taxpayers throughout the whole country. Establishment of multifunctional service and operating rooms in the buildings of tax authorities, rendering services (coordination, information, registration, service on CCM, debts, payments and etc.) in a single place and coordination order, is the main term of modern tax administration.

With the purpose to improve taxpayer service and enlarge the coverage in the “State Program of social-economic development of regions of the Republic of Azerbaijan in 2009-2013” approved by the Order of the President of the Republic of Azerbaijan, it is proposed to create taxpayer service terminals. Before the end of 2011, the number of new built and given into exploitation terminals will reach 20, 6 extra terminals will start operating in rented buildings (in Baku, Sumgait and Ganja). Before the end of 2013, there should be provided to give into exploitation of all similar terminals, in all districts.

In accordance with the agreement on cooperation between the Ministry of Taxes of the Republic of Azerbaijan and the National Confederation of Entrepreneurs (Employers) Organizations of the Republic of Azerbaijan, services offered to the use of taxpayers are carried out via a representative of the Confederation and employee of a tax authority. For preparation and realization of other projects, both in this and in the other spheres of interest of taxpayers, cooperation with Confederation and other non-governmental structures will be continued in the future.

In order to realize activities mentioned in the Conception, render services, as it is determined, it is necessary to bundling recruit the taxpayer service structures with optimal number of staff and to improve the technical equipment.
4. Expected results

The major result expected from the realization of activities mentioned in the Conception, firstly, is to reach development of voluntary compliance with tax legislation, and show assistance to the formation of an efficient tax climate in the country by establishing relations with taxpayers basing on new principles — principles of partnership and cooperation.

Enlargement of the application of electronic services will help to carry out taxpayer service in optimal time frames, will minimize the people’s dependence on coming to a tax authority, thus will limit physical relation forms with taxpayers, at the same time it will decrease loss of time and material resources both for taxpayers and tax authorities.

Along with tax services rendered to entrepreneurs, within the “electronic government” project carried out in our country, it will be possible for people to use different electronic services of state authorities via taxpayer service terminals, enlargement of functions of service terminals and the spectrum of rendered services will result with more applications by taxpayers to terminals, decrease the work load of a tax authority and an efficient labour division.

By increasing the efficiency of activity of the telephone information service, also the professional level of employees working here and by organizing special trainings, the dispatch of information to taxpayers via TMS will be accelerated and it will provide it with an addressed character.

Tax returns will be improved; making tax payments will be simplified.

By using a perfect tax appeal system, the objective character of consideration of taxpayers’ complaints and their trust to tax authorities will increase.

The services to taxpayers will be carried out in accordance with single standards.

Realization of the activities mentioned in the Conception, will serve to the development of voluntary obedience in the sphere of tax legislation, to development of entrepreneurship and to formation of a more efficient business environment along with modernization of tax service and improvement of tax administration, and as a result, to the increase of budget revenues.
The scheme of increase of the level of voluntary obedience due to the realization of the conception

2010

3%

27%

70%

Means

2015

2%

13-15%

82-85%

Means

**Tax evaders**
Primary Investigation of Tax Crimes Department

**Partial Tax Evaders**
Tax debts, tax audit, operative control and taxpayer service structures

**Voluntary Payers**
Taxpayer service structures
Primary Investigation of Tax Crimes Department

- Tax debts, tax audit, operative tax control and taxpayer service structures
- Taxpayer service structures
- Partial tax evaders
- Tax fraudsters
- Willing to pay voluntarily, but not managed to make it completely
- Voluntary payers
## Main directions

### 1. Enlargement of application of electronic services

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<thead>
<tr>
<th>Future work</th>
<th>Due date</th>
<th>Executors</th>
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<tbody>
<tr>
<td>Enlargement of information and propaganda work on the use of electronic services, especially electronic chancellery, preparation and publishing of special booklet, preparation and demonstration of an advertisement trailer</td>
<td>2011</td>
<td>Taxpayer Service Department Apparatus of the Ministry Information Analysis Department Finance and Logistics Department</td>
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<tr>
<td>Start to application of registration of personal entrepreneurs in an &quot;online&quot; regime</td>
<td>2012</td>
<td>Main Department of Organization of State Register of Commercial Legal Entities and Economic Analysis Taxpayer Service Department</td>
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<tr>
<td>Application of submission of statements and documents on taxpayers activities via electronic carriers – change of the activity type, termination of the activity</td>
<td>2012-2013</td>
<td>Main Department of Organization of State Register of Commercial Legal Entities and Economic Analysis Taxpayer Service Department</td>
</tr>
<tr>
<td>Submission proposals on payment of taxes in an electronic form, application of e-payments</td>
<td>2012</td>
<td>International Relations Department Taxpayer Service Department Main Department of Organization of State Register of Commercial Legal Entities and Economic Analysis</td>
</tr>
<tr>
<td>Preparation of proposals on &quot;online&quot; registration of entrepreneurship subjects after application of electronic signature system in the republic</td>
<td>2014-2015</td>
<td>Main Department of Organization of State Register of Commercial Legal Entities and Economic Analysis Taxpayer Service Department</td>
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### 2. Improvement of tax returns

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<th>Future work</th>
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<tr>
<td>Making researches with the purpose of simplification of tax returns and determination of terms for their submission, study of international experience and submitting proposals</td>
<td>2011-2012</td>
<td>Main Department of Organization of State Register of Commercial Legal Entities and Economic Analysis International Relations Department Taxpayer Service Department</td>
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<tr>
<td>Creation opportunities for taxpayers to fill declarations and send them to a tax authority directly in an &quot;online&quot; regime, without using special programs, by only entering Internet Tax Department</td>
<td>2012-2013</td>
<td>Main Department of Organization of State Register of Commercial Legal Entities and Economic Analysis Taxpayer Service Department</td>
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<td>Main directions</td>
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<tr>
<td>3. Increase of efficiency of the “195” Telephone Information Service of the Ministry of Taxes</td>
<td>Organization of trainings that base on the most recent international experience in this sphere in order to increase the professional level of employees of the call centre</td>
<td>2011</td>
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<td></td>
<td>Creation of a question-answer base and an improved search base in order to response to the entered questions in a single and flexible form</td>
<td>2011-2013</td>
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<td>Provision of necessary technical equipment on registration of calls, receipt of reports on different parameters and realization of analysis, and showing professional technical service in this sphere</td>
<td>2011-2015</td>
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<td>Determination of specific parameters for evaluation and stimulation of the call centre and employees working there</td>
<td>2011-2012</td>
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<td>Preparation of proposals on provision of realization of works on information and propaganda among taxpayers in order to specify from time to time data on telephone numbers to increase the efficiency of dispatch messages to taxpayers, liquidation of disparities in AVS telephone numbers, and giving special attention to these subjects during on-site, operative tax inspections</td>
<td>2011</td>
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<td>Provision of systematic and coherent realization of works on organization of a “Universal call centre in the sphere of entrepreneurial activity”, that covers proper authorities</td>
<td>2011</td>
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<td>Main directions</td>
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<td>4. Improvement of taxpayer service organization</td>
<td>Improvement of present mechanisms for an operative delivery to the taxpayers of changes made in the tax legislation and innovations occurred in the tax system</td>
<td>2013</td>
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<td>Showing purposeful services to taxpayers by classifying them into groups on the level of compliance with tax legislation and activity fields, considering different segments and sectoral definitions</td>
<td>2011-2014</td>
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<td>Preparation and realization of special training programs on speech, communication and behavior for tax employees, who are always in relations with taxpayers</td>
<td>2011</td>
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<td>Creation of multifunctional service and operating rooms in the buildings of tax authorities, provision of services (coordination, information, registration, service on CCM’s, debts, payments and etc.) in a single place and coherent order</td>
<td>2012-2015</td>
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<td>Determination and application of standards on services rendered to taxpayers by tax authorities</td>
<td>2011-2013</td>
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<td>5. Minimization of tax debts</td>
<td>Carrying out preventive measures in the direction of not-appearance of tax debts, decrease of the number of taxpayers who have debts to the budget</td>
<td>2011-2015</td>
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<td>Publication of data about taxpayers who failed to pay their tax debts (&quot;black list&quot;), its placement in internet and mass media</td>
<td>2012-2015</td>
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<td>Provision of dispatch of written messages to mobile phones and e-mails of taxpayers along with voice messages with the purpose of operative delivery of information on tax debts</td>
<td>2011-2015</td>
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<td>Creation at the internet site of the Ministry of Taxes section called &quot;How can we help you with your debts to the state budget?&quot;, and placement of clarifying mechanisms on tax reductions, prolongation of tax payment terms, registration of claims on bankruptcy and other such subjects there</td>
<td>2011-2012</td>
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<td>6. Enlargement of the spectrum of services rendered to taxpayers at the taxpayer service terminals</td>
<td>Enlargement of the spectrum of activity of taxpayer service terminals, their functions and rendered services</td>
<td>2011-2013</td>
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<td>Giving proposals on use of different electronic services of state authorities by people via taxpayer service terminals</td>
<td>2011-2012</td>
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<td>7. Enlargement of tax enlightenment and propaganda</td>
<td>Intensification of cooperation with mass media in relation to tax enlightenment and propaganda, organization of “tax” programs periodically going on the air on local television channels in regions</td>
<td>2011-2015</td>
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<td>Conducting of nationwide knowledge contest on taxes among schoolchildren in an “online” regime</td>
<td>2013</td>
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<tr>
<td>8. Continuation of improvement of tax appeal system</td>
<td>Studying progressive international experience on tax appeal system, including the experience of Kazakhstan and preparation of proposals on its application</td>
<td>2012</td>
</tr>
</tbody>
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